

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

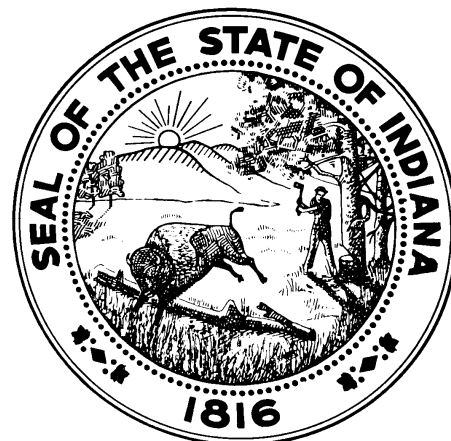
AUDIT REPORT

OF

COUNTY AUDITOR

VIGO COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

08/26/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	James W. Bramble	01-01-05 to 12-31-08
President of the County Council	Robert Hellmann Darrick Scott	01-01-07 to 05-25-07 05-26-07 to 12-31-08
President of the Board of County Commissioners	Paul Mason David W. Decker	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the County Auditor for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Vigo County for the year 2007.

STATE BOARD OF ACCOUNTS

July 17, 2008

COUNTY AUDITOR
VIGO COUNTY
AUDIT RESULT AND COMMENT

OVERTIME PAY - CORRECTIONAL OFFICERS

The County Sheriff's Department paid correctional officers for accumulated overtime on two occasions in 2007. In order to reduce calculation costs, the overtime pay was calculated at one fixed rate for all of the officers, instead of one and one-half times each officer's actual hourly rate.

We requested that the County determine whether each officer was underpaid or overpaid, per federal overtime regulations. The County has taken corrective action to ensure that each officer received the proper amount of overtime pay.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 5)

COUNTY AUDITOR
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 17, 2008, with James W. Bramble, Auditor; David W. Decker, President of the Board of County Commissioners; Judith A. Anderson, County Commissioner; Paul Mason, County Commissioner; and Ivan M. Morris, County Council member. The officials concurred with our finding.